

GENERAL INSTRUCTIONS FOR FILING THE BUSINESS LICENSE APPLICATION
PLEASE READ THE ENTIRE PAGE BEFORE FILLING OUT

Completion of Forms

All information requested on the tax form is important to the proper and equitable assessment of the tax involved. Therefore, it is required that each tax form be fully completed.

Corporations

If your Business is a corporation, a copy of the most recent **Annual Report** filed with the Virginia State Corporation Commission is **required**. If your business is a new corporation a copy of your **Certificate of Incorporation** filed with the Virginia State Corporation Commission is **required**.

Allowable Deductions from Gross Receipts

- Gas Station's State, Federal and Metro Excise **Taxes**
- Automobile Dealer **trade-ins**
- Contractor's gross receipts paid to **other localities**

SPECIAL NOTICE TO BUSINESSES WITH GROSS RECEIPTS OF LESS THAN \$10,000 PER YEAR

Section 14-33 of the City of Fairfax Business License Ordinance has been amended to read:

*"No license tax shall be imposed on any person whose **gross receipts** for the immediately preceding year from a small business, profession or occupation subject to licensure are **less than ten thousand dollars (\$10,000)**."*

Please note, **Sec. 14-35** requires *"An application for a license **must be filed** in accordance with this chapter **regardless** whether a license tax is due or the license tax is not applicable to a business, profession or occupation."*

Filing and Payment DEADLINES and PENALTIES

Business License Application Forms are due with payment on March 1st or within 30 days of starting business.

A penalty of **ten percent (10%)** of the License Tax will be imposed upon the failure to file an application or the failure to pay the tax by the due date. **Interest** shall be charged on the late payment of the tax from the due date until the date paid at a rate established pursuant to Section 6621 of the Internal Revenue Code of 1954, as amended.

TAX DEADLINES ARE STRICTLY OBSERVED AND PENALTIES ARE ENFORCED. Therefore, please file and pay your business license renewal **timely** to **avoid penalties**. The filing date on mailed application will be the postal postmark thereon.

IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT THE COMMISSIONER OF THE REVENUE'S OFFICE AT (703) 385-7880.